



Robert W. Wood

THE TAX LAWYER

Apr. 14 2011 – 9:19 am

Taxing Professional Clothes

No, this is not a [new tax](#) to get us out of our current [budget funk](#). It's just that most business clothing is not tax deductible. In fact, I recently wrote about the Tax Court travails of a TV anchorwoman who deducted the cost of her [wardrobe](#).

No, I didn't make this up, nor did I make up her name: Ms. Hamper. In [Hamper v. Commissioner](#), the well-dressed anchor deducted about \$80,000 worth of clothes between 2005 and 2008. Her argument: as a TV anchor she was **required** to conform to the Women's Wardrobe Guidelines.

Hamper may have kept meticulous records of the clothes she bought for business, but that wasn't enough for tax relief. Where business clothes are suitable for general wear, there's no deduction even if these **particular** clothes would not have been purchased but for the employment. There are exceptions where clothing was useful only in the business environment, where:

1. The clothing is required or essential in the taxpayer's employment;
2. The clothing is not suitable for general or personal wear; and
3. The taxpayer doesn't wear the clothes for personal use.

But after Hamper lost, she said she was glad she pursued her tax case. See [Former TV Anchor Glad She Challenged IRS](#).

Other TV anchors said her deductions were OK. Even the tax professionals who did her returns expressed no doubt, treating the deductions as legitimate. Still, it's hard to see how. The Tax Court pointed out that for Hamper to deduct the costs of her work clothes, she had to wear them as a condition of her employment and the clothes could not be suitable for everyday wear.

That latter is the killer for most deductions. Most professionals, the Tax Court noted in [Hamper's case](#), probably don't wear their business clothes on their personal time. Still, their business attire is ***suitable*** for other uses if they wanted to.

In any event, the judge ruled that most other items deducted by Hamper were personal, not business. They included contact lenses that helped her read the teleprompter, makeup, haircuts, manicures, teeth whitening and subscriptions to magazines and newspapers.

While no one wants to lose a tax case, it just may be that the worst part of this case was that annoying, uh-hem, thong. Popular reports of the case, including a [New York Daily News story](#), listed thong underwear among the items she deducted. Besides, she deducted lounge wear, a robe, sportswear, lingerie, an Ohio State jersey, jewelry, running shoes, dry cleaning, business gifts, cable TV, contact lenses, cosmetics, gym memberships, haircuts, Internet access, self-defense classes, and her subscriptions to Cosmo, Glamour, Newsweek, and *Nickelodeon*.

Used Clothing. There still might be a way out for the clothes in Hamper's hamper. She could deduct the cost of used clothing given to charity at its market value, but usually that's not much. See [contributions of used clothing and household items](#).

For more, see [Ten Ways To Audit Proof Your Return](#).

*Robert W. Wood practices law with [Wood & Porter](#), in San Francisco. The author of more than 30 books, including *Taxation of Damage Awards & Settlement Payments* (4th Ed. 2009, [Tax Institute](#)), he can be reached at wood@woodporter.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.*